

**2015 DRAFTING REQUEST**

**Bill**

Received: 9/5/2014 Received By: emueller  
Wanted: As time permits Same as LRB:  
For: Administration-Budget By/Representing: Mette  
May Contact: Drafter: emueller  
Subject: Local Gov't - counties Addl. Drafters:  
Local Gov't - munis generally Extra Copies: ARG, MES  
Transportation - mass trnst/rail

Submit via email: YES  
Requester's email:  
Carbon copy (CC) to: eric.mueller@legis.wisconsin.gov  
sbostatlanguage@webapps.wi.gov

---

**Pre Topic:**

DOA:.....Mette, BB0345 -

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**Topic:**

Tax exempt status for certain rail property

---

**Instructions:**

See attached

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**Drafting History:**

<u>Vers.</u>	<u>Drafted</u>	<u>Reviewed</u>	<u>Typed</u>	<u>Proofed</u>	<u>Submitted</u>	<u>Jacketed</u>	<u>Required</u>
/?	emueller 9/11/2014			_____			
/P1	emueller 11/13/2014	jdyer 9/22/2014	rschluet 9/22/2014	_____	mbarman 9/22/2014		State S&L
/P2	emueller	jdyer	jfrantze	_____	lparisi		State

<u>Vers.</u>	<u>Drafted</u>	<u>Reviewed</u>	<u>Typed</u>	<u>Proofed</u>	<u>Submitted</u>	<u>Jacketed</u>	<u>Required</u>
	1/5/2015	11/17/2014	11/17/2014	_____	11/17/2014		S&L
/P3	jkreye 1/27/2015	jdyer 1/6/2015	rschluet 1/6/2015	_____	sbasford 1/6/2015		State S&L
/P4	jkreye 1/28/2015	jdyer 1/28/2015	jfrantze 1/28/2015	_____	lparisi 1/27/2015		State S&L
/P5	jkreye 1/29/2015	jdyer 1/29/2015	rschluet 1/29/2015	_____	lparisi 1/28/2015		State S&L
/P6				_____	mbarman 1/29/2015		State S&L

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/P2	emueller	jdye	jfrantze 1/29/15	_____	lparisi		State

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/P4	jkreye 1/28/2015	jdyer 1/28/2015	jfrantze 1/28/2015	_____	lparisi 1/27/2015		State S&L
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/P2	emueller	jdyer	jfrantze	_____	lparisi		State

*(Handwritten signature and date 9/22/15 are present over the bottom row)*

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		11/17/2014	11/17/2014	_____	11/17/2014		S&L

183 EJM  
1/5/12  
FE Sent For:

<END>

**Mueller, Eric**

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**From:** CathleneH <cathleneh@gmail.com>  
**Sent:** Monday, December 22, 2014 2:05 PM  
**To:** Wyatt, Zachary; Mueller, Eric  
**Subject:** Fwd: Statutory Language Drafting Request - BB0345

Sent from my iPhone

Begin forwarded message:

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**From:** <[Bryan.Mette@Wisconsin.gov](mailto:Bryan.Mette@Wisconsin.gov)>  
**Date:** December 22, 2014 at 1:15:55 PM AST  
**To:** <[cathlene.hanaman@legis.wisconsin.gov](mailto:cathlene.hanaman@legis.wisconsin.gov)>  
**Cc:** <[Paul2.Ziegler@wisconsin.gov](mailto:Paul2.Ziegler@wisconsin.gov)>, <[Bryan.Mette@wisconsin.gov](mailto:Bryan.Mette@wisconsin.gov)>, <[Christopher.Connor@wisconsin.gov](mailto:Christopher.Connor@wisconsin.gov)>  
**Subject:** Statutory Language Drafting Request - BB0345

Biennial Budget: 2015-17

DOA Tracking Code: BB0345

Topic: Clarification of Tax Exempt Status for Rail Property

SBO Team: TLGED

SBO Analyst: Mette, Bryan - DOA  
Phone: 608-266-1039  
E-mail: [Bryan.Mette@Wisconsin.gov](mailto:Bryan.Mette@Wisconsin.gov)

Agency Acronym: WisDOT

Agency Number: 395

Priority: Low

Intent:

Creating a Sharepoint record of already submitted draft.

LRB 0041

Attachments: False

Please send completed drafts to [SBOStatlanguage@webapps.wi.gov](mailto:SBOStatlanguage@webapps.wi.gov)

**2015 DRAFTING REQUEST**

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Received: **9/5/2014** Received By: **emueller**  
Wanted: **As time permits** Same as LRB:  
For: **Transportation** By/Representing: **Anna Richter**  
May Contact: Drafter: **emueller**  
Subject: **Local Gov't - counties** Addl. Drafters:  
**Local Gov't - munis generally**  
**Transportation - mass trnst/rail** Extra Copies: **ARG, MES**

Submit via email: **YES**  
Requester's email: **Anna.Richter@dot.wi.gov**  
Carbon copy (CC) to: **eric.mueller@legis.wisconsin.gov**

---

**Pre Topic:**

No specific pre topic given

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**Topic:**

Special assessment of DOT property acquired for freight rail preservation

---

**Instructions:**

See attached

---

**Drafting History:**

<u>Vers.</u>	<u>Drafted</u>	<u>Reviewed</u>	<u>Typed</u>	<u>Proofed</u>	<u>Submitted</u>	<u>Jacketed</u>	<u>Required</u>
/?	emueller 9/11/2014			_____			
/P1	emueller, 11/13/2014	jdyer 9/22/2014	rschluet 9/22/2014	_____	mbarman 9/22/2014		State S&L
/P2		jdyer 11/17/2014	jfrantze 11/17/2014	_____	lparisi 11/17/2014		State S&L

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**<END>**

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**Local Gov't - munis generally** Extra Copies: **ARG, MES**  
**Transportation - mass trnst/rail**

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/?	emueller 9/11/2014	/P2 11/17 JLD		Jo 11/17			
/P1		jdyer 9/22/2014	rschlue 9/22/2014		mbarman 9/22/2014		State S&L

/P2 EVM  
11/13/14

FE Sent For:

<END>

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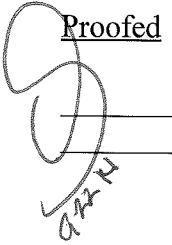
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1?	emueller	1/1 9/22 jld	jd				
1/1	EMM						
	9/11/14						

FE Sent For:

<END>

**Department of Transportation  
2015-17 Biennial Budget Request  
STATUTORY MODIFICATIONS**

**DIVISION:** Division of Transportation Investment Management

**TOPIC:** Clarification of Tax Exempt Status of Railroad Property Acquired Under Section 85.08

**DESCRIPTION OF CHANGE:**

Under Wis. Stat. §85.09, WisDOT has the authority to acquire abandoned railroad property. The majority of the public railroad system currently owned by WisDOT has been purchased under this statute. WisDOT also has the authority under Wis. Stat. §85.08 (2)(L) and §85.08(4)(m)(d) to acquire railroad property before or after abandonment. Most of the more recent acquisitions occur prior to the lines being declared abandoned by the U.S. Surface Transportation Board.

See proposed amendment below.

**Section 66.0705(1)(a)** The property of this state, except that held for highway right-of-way purposes or acquired and held for purposes under ss. 85.08 and 85.09, and the property of every county, city, village, town, school district, sewerage district or commission, sanitary or water district or commission, or any public board or commission within this state, and of every corporation, company or individual operating any railroad, telegraph, telecommunications, electric light or power system, or doing any of the business mentioned in ch. 76, and of every other corporation or company is in all respects subject to all special assessments for local improvements.

**JUSTIFICATION:**

Property of public agencies is subject to certain special tax assessments for local improvements. WisDOT frequently receives from bills from municipalities for these charges for railroad right-of-way. Abandoned railroad property purchased by the State under Wis. Stat. § 85.09 is specifically exempt from the payment of special assessments under Wis. Stat. § 66.0705(1)(c). Property purchased by the State under both Wis. Stat. §85.08 and §85.09 is held for public highway right-of-way purposes and exempt from special tax assessments under Wis. Stat. §70.119(3)(e). Although it is well established by legal opinion, there is occasionally some confusion regarding the designation of railroad right-of-way as highway right-of-way. It would simplify the process and reduce confusion if railroad property acquired under §85.08 was included in §66.0705(1)(c) as exempt from special tax assessments.





State of Wisconsin  
2015 - 2016 LEGISLATURE



LRB-0041/P1

EVM: A:...

JLD  
RMP

**PRELIMINARY DRAFT - NOT READY FOR INTRODUCTION**

Agency Budget Draft

9/11/14

X do not gen

1 AN ACT ...; relating to: the budget. ✓

*Analysis by the Legislative Reference Bureau*

**TRANSPORTATION** ✓

**RAIL AND AIR TRANSPORTATION** ✓

\* Under current law, most public property is subject to local special assessment. One exception provides that state property that: 1) is held for highway right-of-way purposes; or 2) is certain abandoned rail property and is acquired and held for transportation or recreation purposes is not subject to local special assessment. Under this bill, certain state property acquired and held for purposes of preserving or improving the efficiency of freight rail service is also not subject to local special assessment. ✓

For further information see the *state and local* fiscal estimate, which will be printed as an appendix to this bill. ✓

*The people of the state of Wisconsin, represented in senate and assembly, do enact as follows:*

2 SECTION 1. 66.0705 (1) (a) of the statutes is amended to read: ✓

3 66.0705 (1) (a) The property of this state, except that held for highway  
4 right-of-way purposes or acquired and held for purposes under s. 85.08 or 85.09, and ✓

1 the property of every county, city, village, town, school district, sewerage district or  
2 commission, sanitary or water district or commission, or any public board or  
3 commission within this state, and of every corporation, company, or individual  
4 operating any railroad, telegraph, telecommunications, electric light, or power  
5 system, or doing any of the business mentioned in ch. 76, and of every other  
6 corporation or company is in all respects subject to all special assessments for local  
7 improvements.

8 **History:** 1977 c. 29; 1977 c. 418 ss. 431, 924 (48); 1983 a. 27; 1985 a. 187; 1985 a. 297 s. 76; 1987 a. 27; 1999 a. 150 s. 548; Stats. 1999 s. 66.0705.

**(END)**

## Mueller, Eric

---

**From:** Etzler, John M - DOT <JohnM.Etzler@dot.wi.gov>  
**Sent:** Wednesday, November 05, 2014 7:53 AM  
**To:** Mueller, Eric  
**Cc:** Patchak, Jesse M - DOT; Augustin, Andrew S - DOT; Richter, Anna - DOT; Chung, Kathleen - DOT; Huntington, Frank - DOT  
**Subject:** LRB 15-0041 - RR Property Assessments  
**Attachments:** RR Property Assessments - 15-0041\_P1.pdf

Eric,

We have reviewed the initial budget draft of LRB 15-0041, relating to railroad property assessments. After further consideration, we would also like to amend s. 70.119(3)(e), Wis. Stats. as follows:

(e) "State facilities" means all property owned and operated by the state for the purpose of carrying out usual state functions, including the branch campuses of the university of Wisconsin system but not including land held for highway right-of-way purposes or acquired and held for purposes under s. 85.08 or 85.09.

This change is being requested to ensure that all railroad property acquired under s. 85.08 or 85.09 is excluded, similar to highway right-of-ways.

Thank you very much for your work on this draft and please let me know if you have any further questions.

Thanks.



State of Wisconsin  
2015 - 2016 LEGISLATURE



LRB-0041/P1  
EVM:jld:rs

182

RMR

**PRELIMINARY DRAFT - NOT READY FOR INTRODUCTION**

INSERT

11 / 13 / 14

Soon

X do not gen

1 AN ACT ...; relating to: the budget.

*Analysis by the Legislative Reference Bureau*

*Specifies that*

**TRANSPORTATION**

*that*

**RAIL AND AIR TRANSPORTATION**

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For further information see the *state and local* fiscal estimate, which will be printed as an appendix to this bill.

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1 the property of every county, city, village, town, school district, sewerage district or  
2 commission, sanitary or water district or commission, or any public board or  
3 commission within this state, and of every corporation, company, or individual  
4 operating any railroad, telegraph, telecommunications, electric light, or power  
5 system, or doing any of the business mentioned in ch. 76, and of every other  
6 corporation or company is in all respects subject to all special assessments for local  
7 improvements.

8 (END)

Insert 2-7 ✓

2015-2016 DRAFTING INSERT  
FROM THE  
LEGISLATIVE REFERENCE BUREAU

LRB-0041/P1ins  
EVM:jld:rs

Insert 2 - 7

1 SECTION 1. 70.119 (3) (e) of the statutes is amended to read:

2 70.119 (3) (e) "State facilities" means all property owned and operated by the  
3 state for the purpose of carrying out usual state functions, including the branch  
4 campuses of the university of Wisconsin system but not including land held for  
5 highway right-of-way purposes or acquired and held for purposes under s. 85.08 or  
6 85.09.

History: 1971 c. 328; 1973 c. 90; 1975 c. 39; 1977 c. 29; 1977 c. 418 ss. 470 to 473, 929 (1); 1979 c. 34 s. 2102 (58) (a); 1981 c. 20; 1987 a. 27, 399; 1989 a. 31; 1991 a. 269; 1995 a. 27; 2013 a. 20.

7 SECTION 9337. Initial applicability; Revenue.

8 (1) FREIGHT RAIL PROPERTY. The treatment of section 70.119 (3) (e) of the statutes  
9 first applies to payments made in 2015.



1P3

(RMP)

DOA . . . .

~~PRELIMINARY DRAFT - NOT READY FOR INTRODUCTION~~

regen header

due MON,

1/12/15

x do not gen

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*Analysis by the Legislative Reference Bureau*

**TRANSPORTATION**

**RAIL AND AIR TRANSPORTATION**

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3 commission within this state, and of every corporation, company, or individual  
4 operating any railroad, telegraph, telecommunications, electric light, or power  
5 system, or doing any of the business mentioned in ch. 76, and of every other  
6 corporation or company is in all respects subject to all special assessments for local  
7 improvements.

8 **SECTION 2.** 70.119 (3) (e) of the statutes is amended to read:

9 70.119 (3) (e) “State facilities” means all property owned and operated by the  
10 state for the purpose of carrying out usual state functions, including the branch  
11 campuses of the university of Wisconsin system but not including land held for  
12 highway right-of-way purposes or acquired and held for purposes under s. 85.08 or  
13 85.09.

14 **SECTION 9337. Initial applicability; Revenue.**

15 (1) FREIGHT RAIL PROPERTY. The treatment of section 70.119 (3) (e) of the statutes  
16 first applies to payments made in 2015.

17 (END)



## Mueller, Eric

---

**From:** Mette, Bryan - DOA <Bryan.Mette@wisconsin.gov>  
**Sent:** Monday, January 26, 2015 5:07 PM  
**To:** Mueller, Eric  
**Subject:** FW: Tax exempt status for certain rail property

Can you delete the initial applicability clause. Thanks.

---

**From:** Christopher.Connor@wisconsin.gov [mailto:Christopher.Connor@wisconsin.gov]  
**Sent:** Tuesday, January 06, 2015 10:05 AM  
**To:** Mette, Bryan - DOA  
**Cc:** Ziegler, Paul - DOA; Connor, Christopher B - DOA; Connor, Christopher B - DOA  
**Subject:** Tax exempt status for certain rail property

We have received an LRB draft for DOA Tracking Code: BB0345

LRB Draft Number: 15-0041/P3

Drafting Attorney: Eric V. Mueller  
Phone: (608) 261-7032  
E-mail: [eric.mueller@legis.wisconsin.gov](mailto:eric.mueller@legis.wisconsin.gov)

The document can be found in the Stat Language site on SharePoint.

**Please Note:** All new drafts are marked "OUT" and Final = "No" by default. Please update these fields in this record and related drafts as soon as you know if they are "IN" or Final.

Thanks,

Chris



due TODAY

DOA:.....Mette, BB0345 - Tax exempt status for certain rail property

**FOR 2015-2017 BUDGET -- NOT READY FOR INTRODUCTION**

in 1-27-15

X do not gen

1 AN ACT ...; relating to: the budget.

*Analysis by the Legislative Reference Bureau*

**TRANSPORTATION**

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2 commission, sanitary or water district or commission, or any public board or  
3 commission within this state, and of every corporation, company, or individual  
4 operating any railroad, telegraph, telecommunications, electric light, or power  
5 system, or doing any of the business mentioned in ch. 76, and of every other  
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8 **SECTION 2.** 70.119 (3) (e) of the statutes is amended to read:

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13 85.09.

14 ✓ **SECTION 9337. Initial applicability; Revenue.**

15 (1) FREIGHT RAIL PROPERTY. The treatment of section 70.119 (3) (e) of the statutes  
16 first applies to payments made in 2015.

17 (END)



State of Wisconsin  
2015 - 2016 LEGISLATURE

LRB-0041/P4  
EVM:jld:rs

due TODAY

DOA:.....Mette, BB0345 - Tax exempt status for certain rail property

**FOR 2015-2017 BUDGET -- NOT READY FOR INTRODUCTION**

Don

don't gen

1 AN ACT ...; relating to: the budget.

*Analysis by the Legislative Reference Bureau*

**TRANSPORTATION**

**RAIL AND AIR TRANSPORTATION**

Under current law, most public property is subject to local special assessment. One exception provides that state property that is held for highway right-of-way purposes or is certain abandoned rail property that is acquired and held for transportation or recreation purposes is not subject to local special assessment. This bill specifies that certain state property acquired and held for purposes of preserving or improving the efficiency of freight rail service is not subject to local special assessment.

For further information see the *state and local* fiscal estimate, which will be printed as an appendix to this bill.

*The people of the state of Wisconsin, represented in senate and assembly, do enact as follows:*

2 SECTION 1. 66.0705 (1) (a) of the statutes is amended to read:

3 66.0705 (1) (a) The property of this state, except that held for highway  
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14 (END)

**DRAFTER'S NOTE  
FROM THE  
LEGISLATIVE REFERENCE BUREAU**

5  
LRB-0041/P4<sup>Adn</sup>  
EVM:jld:rs

date

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This draft reconciles LRB-0041/P4 and LRB-0971/P4. ✓ All of these drafts should continue to appear in the compiled bill.

Joseph T. Kreye  
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(608) 266-2263  
joseph.kreye@legis.wisconsin.gov



State of Wisconsin  
2015 - 2016 LEGISLATURE

LRB-0041/P5  
EVM:jld:jf

86

TODAY

DOA:.....Mette, BB0345 – Tax exempt status for certain rail property

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(END)

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14 < (END) >

Insert  
2-7



State of Wisconsin  
2015 - 2016 LEGISLATURE

LRB-0041/P6  
EVM:jld:rs

DOA:.....Mette, BB0345 – Tax exempt status for certain rail property

**FOR 2015-2017 BUDGET – NOT READY FOR INTRODUCTION**

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